

STATE OF DELAWARE

(Revised April 7, 1971)

DEPARTMENT OF FINANCE

DIVISION OF REVENUE
DIRECTOR'S RULING 70-7

December 24, 1970

SUBJECT: Extension of Time for Filing Individual Income Tax Returns


For tax years beginning on and after January 1, 1971 the provisions of a new Chapter 11, Title 30, Delaware Code, known as the Delaware Personal Income Tax Law of 1970 take effect. (H. B. 397 approved by the Governor July 22, 1970, Chapter 737, Volume 57 Laws of Delaware).

New Section 1171 states that an extension of time for filing any such individual return, declaration, statement, or other document granted by the Internal Revenue Service shall operate as an extension hereunder.

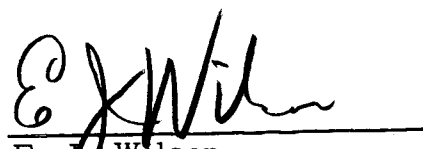
Since new Section 1171 applies to tax years beginning on or after January 1, 1971, and since a year of transition remains, clear guidelines are essential for returns for tax year 1970 due to be filed by April 30, 1971.

Where Internal Revenue Service has granted an extension of time to file 1970 U. S. Individual Income Tax Returns a copy of the approved Internal Revenue Service extension will be accepted as an automatic extension of time for the equivalent number of days extension for filing 1970 Delaware Individual Income Tax Returns.

For those situations where the request for extension of time for filing relates to reasons involving Delaware only, the taxable should file a Delaware Form 1027, Application for Extension of Time for Filing Returns prior to the required filing date.


J. H. Kennedy
Director of Revenue

CONCURRED:


E. J. Wilson
Deputy Attorney General